



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ORFORDVILLE MUNICIPAL WATER UTILITY

Principal Office: 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

ORFORDVILLE MUNICIPAL WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ORFORDVILLE MUNICIPAL WATER UTILITY**Utility Address:** 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576**When was utility organized?** 7/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SHERRI L WAEGE**Title:** VILLAGE CLERK-TREASURER**Office Address:**106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576**Telephone:** (608) 879 - 2004**Fax Number:** (608) 879 - 2022**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** COPPER05@AOL.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** COPPER05@AOL.COM**Date of most recent audit report:** 1/20/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID GIDDLEY**Title:** DEPARTMENT HEAD**Office Address:**106 N CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576**Telephone:** (608) 879 - 2004**Fax Number:** (608) 879 - 2022**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:CHUCK HALLMARK, VILLAGE BOARD
AL HAUGEN, VILLAGE BOARD
DELORES NELSON, VILLAGE BOARD
DAVID OLSON, VILLAGE PRESIDENT
DALE PETERSON, VILLAGE BOARD
JIM PONKAUSKAS, VILLAGE BOARD
EUGENE SHOEMAKER, VILLAGE BOARD

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	207,909	210,037	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,870	57,124	2
Depreciation Expense (403)	32,235	29,057	3
Amortization Expense (404)	0		4
Taxes (408)	29,488	28,664	5
Total Operating Expenses	130,593	114,845	
Net Operating Income	77,316	95,192	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	77,316	95,192	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	25,271	17,803	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	25,271	17,803	
Total Income	102,587	112,995	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	102,587	112,995	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,849	6,096	13
Amortization of Debt Discount and Expense (428)	693	693	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	11,929	14,689	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,471	21,478	
Net Income	85,116	91,517	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	482,841	255,525	19
Balance Transferred from Income (433)	85,116	91,517	20
Miscellaneous Credits to Surplus (434)	0	140,000	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	24,537	4,201	23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	543,420	482,841	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	20,916	4
INTEREST ON SPECIAL ASSESSMENTS	4,355	5
Total (Acct. 419):	25,271	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	24,537	11
Total (Acct. 436)--Debit:	24,537	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	207,909	0	0	0	207,909	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	207,909	0	0	0	207,909	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,521,006	1,483,879	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	225,986	264,560	2
Net Utility Plant	1,295,020	1,219,319	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	26,298	55,858	6
Special Funds (125)	263,597	93,060	7
Total Other Property and Investments	289,895	148,918	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,477	49,693	8
Temporary Cash Investments (132)	107,027	186,398	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	22,314	23,437	11
Other Accounts Receivable (143)	0	32,311	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,009	37,565	14
Materials and Supplies (150)	3,608	4,030	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	472	468	17
Total Current and Accrued Assets	180,907	333,902	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,502	2,195	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	1,502	2,195	
Total Assets and Other Debits	1,767,324	1,704,334	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	21,453	21,453	21
Appropriated Earned Surplus (215)	107,027	82,490	22
Unappropriated Earned Surplus (216)	543,420	482,841	23
Total Proprietary Capital	671,900	586,784	
LONG-TERM DEBT			
Bonds (221)	70,000	95,000	24
Advances from Municipality (223)	197,439	204,046	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	267,439	299,046	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	4,172	2,818	28
Payables to Municipality (233)	11,653	2,753	29
Customer Deposits (235)			30
Taxes Accrued (236)	27,395	27,338	31
Interest Accrued (237)	10,825	11,655	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,045	44,564	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	773,940	773,940	38
Total Liabilities and Other Credits	1,767,324	1,704,334	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,521,006	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,521,006	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	225,986	0	0	0	9
Total Accumulated Provision	225,986	0	0	0	
Net Utility Plant	1,295,020	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	264,560				264,560	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,235				32,235	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,310				1,310	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,545	0	0	0	33,545	13
Debits during year						14
Book cost of plant retired	68,703				68,703	15
Cost of removal	3,416				3,416	16
Other debits (specify):						17
					0	18
Total debits	72,119	0	0	0	72,119	19
Balance End of Year	225,986	0	0	0	225,986	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,608	4,030	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>3,608</u></u>	<u><u>4,030</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1977 MORTGAGE REVENUE BONDS	693	428	1,502	1
Total			1,502	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	21,453	1
Changes during year (explain):		
NONE		2
Balance end of year	21,453	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1977 MORTGAGE REVENUE BONDS	06/01/1977	03/01/2000	6.00%	70,000	1
Total Bonds (Account 221):				70,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 STATE TRUST FUND LOAN	03/01/1995	03/15/2014	6.00%	197,439	1
Total for Account 223				197,439	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,338	1
Accruals:		
Charged water department expense	29,488	2
Charged electric department expense		3
Charged sewer department expense	454	4
Other (explain):		
NONE		5
Total Accruals and other credits	29,942	
Taxes paid during year:		
County, state and local taxes	27,338	6
Social Security taxes	2,144	7
PSC Remainder Assessment	403	8
Other (explain):		
NONE		9
Total payments and other debits	29,885	
Balance end of year	27,395	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 MORTGAGE REVENUE BONDS	1,963	4,849	5,365	1,447	1
Subtotal	1,963	4,849	5,365	1,447	
Advances from Municipality (223)					
1995 STATE TRUST FUND LOAN	9,692	11,929	12,243	9,378	2
Subtotal	9,692	11,929	12,243	9,378	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	11,655	16,778	17,608	10,825	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	773,940					773,940	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	773,940	0	0	0	0	773,940	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	261,183					261,183	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	26,298	2
Total (Acct. 124):	26,298	
Special Funds (125):		
SPECIAL REDEMPTION FUND	187,044	3
DEPRECIATION FUND	16,910	4
SPECIAL REDEMPTION RESERVE	30,000	5
WELL#3 SPECIAL ASSESSMENT FUND	29,643	6
Total (Acct. 125):	263,597	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,314	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	22,314	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1997 TAX ROLL ITEMS-SPECIAL ASSESSMENTS	30,157	15
OTHER 1997 AMOUNTS PAID BY UTILITY FOR VILLAGE	456	16
1997 EXPENSES FOR SEWER PAID BY WATER UTILITY	3,396	17
Total (Acct. 145):	34,009	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
CAPITAL COSTS FOR CHURCH STREET PROJECT PAID BY VILLAGE	6,178 21
1997 AMOUNTS DUE SEWER FOR OPERATING COSTS	5,475 22
Total (Acct. 233):	11,653
Other Deferred Credits (253):	
NONE	23
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,502,442	0	0	0	1,502,442	1
Materials and Supplies	3,819	0	0	0	3,819	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	245,273	0	0	0	245,273	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	773,940	0	0	0	773,940	6
Other (specify):					0	7
Average Net Rate Base	487,048	0	0	0	487,048	
Net Operating Income	77,316	0	0	0	77,316	8
Net Operating Income as a percent of						
Average Net Rate Base	15.87%	N/A	N/A	N/A	15.87%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	21,453	1
Appropriated Earned Surplus	94,758	2
Unappropriated Earned Surplus	513,130	3
Other (Specify):		4
Total Average Proprietary Capital	629,341	
Net Income		
Net Income	85,116	5
Percent Return on Proprietary Capital	13.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

TO THE VILLAGE BOARD
VILLAGE OF ORFORDVILLE
ORFORDVILLE, WI

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 1997 MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF ORFORDVILLE WATER UTILITY AS OF DECEMBER 31, 1997 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 1997 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 1997 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 1997 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

JANUARY 20, 1998
CERTIFIED PUBLIC ACCOUNTANT

JAMES R FRECHETTE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		205,384	1
Total Sales of Water		205,384	
Other Operating Revenues			
Forfeited Discounts (470)		547	2
Other Water Revenues (474)		1,978	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,525	
Total Operating Revenues		207,909	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		38,749	5
General Operating Expenses (680-690)		30,121	6
Total Operation and Maintenance Expenses		68,870	
Other Operating Expenses			
Depreciation Expense (403)		32,235	7
Amortization Expense (404)			8
Taxes (408)		29,488	9
Total Other Operating Expenses		61,723	
Total Operating Expenses		130,593	
NET OPERATING INCOME		77,316	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	408	21,945	94,918	4
Commercial	38	8,717	44,845	5
Industrial				6
Total Metered Sales to General Customers (461)	446	30,662	139,763	
Private Fire Protection Service (462)	1		696	7
Public Fire Protection Service (463)	1		56,597	8
Other Sales to Public Authorities (464)	14	2,561	8,328	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	462	33,223	205,384	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,349	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	248	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,597	
Forfeited Discounts (470):		
Customer late payment charges	547	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	547	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,593	7
Other (specify):		
RECONNECTION CHARGES	385	8
Total Other Water Revenues (474)	1,978	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,020	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,693	3
Chemicals (630)	333	4
Supplies and Expenses (640)	4,477	5
Repairs of Water Plant (650)	5,731	6
Transportation Expenses (660)	495	7
Total Plant Operation and Maintenance Expenses	38,749	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,000	8
Office Supplies and Expenses (681)	3,008	9
Outside Services Employed (682)	2,468	10
Insurance Expense (684)	3,500	11
Employees Pensions and Benefits (686)	9,088	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,057	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	30,121	
Total Operation and Maintenance Expenses	68,870	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		27,395	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		454	2
Net property tax equivalent		26,941	
Social Security		2,144	3
PSC Remainder Assessment		403	4
Other (specify): NONE			5
Total tax expense		29,488	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261341				3
County tax rate	mills		7.606669				4
Local tax rate	mills		8.226013				5
School tax rate	mills		15.952162				6
Voc. school tax rate	mills		1.885964				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.932149				10
Less: state credit	mills		2.528546				11
Net tax rate	mills		31.403603				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.226013				14
Combined School Tax Rate	mills		17.838126				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		26.064139				17
Total Tax Rate	mills		33.932149				18
Ratio of Local and School Tax to Total	dec.		0.768125				19
Total tax net of state credit	mills		31.403603				20
Net Local and School Tax Rate	mills		24.121899				21
Utility Plant, Jan. 1	\$	1,483,879	1,483,879				22
Materials & Supplies	\$	4,030	4,030				23
Subtotal	\$	1,487,909	1,487,909				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,487,909	1,487,909				26
Assessment Ratio	dec.		0.763283				27
Assessed Value	\$	1,135,696	1,135,696				28
Net Local & School Rate	mills		24.121899				29
Tax Equiv. Computed for Current Year	\$	27,395	27,395				30
Tax Equivalent per 1994 PSC Report	\$	27,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	27,395					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	340		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	234,202	43,607	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	234,542	43,607	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	132,531		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	153,742	8,941	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,409		20
Total Pumping Plant	289,682	8,941	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	9,574		23
Total Water Treatment Plant	9,574	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16,875		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			340	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	3,120		274,689	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	3,120	0	275,029	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	2,432		130,099	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	45,439		117,244	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,409	20
Total Pumping Plant	47,871	0	250,752	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,574	23
Total Water Treatment Plant	0	0	9,574	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			16,875	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	201,176		26
Transmission and Distribution Mains (343)	553,668	31,123	27
Fire Mains (344)			28
Services (345)	77,181	4,690	29
Meters (346)	49,331	9,340	30
Hydrants (348)	43,264	7,481	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	941,495	52,634	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	238		35
Computer Equipment (372.1)	1,398	649	36
Transportation Equipment (373)	4,000		37
Other General Equipment (379)	2,950		38
Other Tangible Property (390)			39
Total General Plant	8,586	649	
Total utility plant in service directly assignable	1,483,879	105,831	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,483,879	105,831	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			201,176	26
Transmission and Distribution Mains (343)	10,793		573,998	27
Fire Mains (344)			0	28
Services (345)	1,105		80,766	29
Meters (346)	3,850		54,821	30
Hydrants (348)	1,965		48,780	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	17,713	0	976,416	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			238	35
Computer Equipment (372.1)			2,047	36
Transportation Equipment (373)			4,000	37
Other General Equipment (379)			2,950	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	9,235	
Total utility plant in service directly assignable	68,704	0	1,521,006	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	68,704	0	1,521,006	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	8,517			8,517	1
February	7,440			7,440	2
March	3,854			3,854	3
April	2,660			2,660	4
May	3,508			3,508	5
June	2,751			2,751	6
July	2,830			2,830	7
August	2,988			2,988	8
September	2,947			2,947	9
October	2,748			2,748	10
November	2,590			2,590	11
December	2,467			2,467	12
Total for year	45,300	0	0	45,300	
Less: Measured or estimated water used in main flushing and water treatment during year				215	13
Less: Other utility use				9,884	14
Other utility use explanation:					15
MAJOR WATER MAIN BREAKIN EARLY 1997					
Water pumped into distribution system				35,201	16
Less: Water sold				33,223	17
Losses and unaccounted for				1,978	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				588,000	21
Date of maximum: 4/23/1997					22
Cause of maximum:					23
FILL WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 4/17/1997					25
Total KWH used for pumping for the year				203,680	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 GIFFORD STREET	2	715	8	98,312	Yes	1
CLARK STREET	3	987	12	200,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	301 GIFFORD STREET	CLARK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1974	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	450	900		8
Pump Motor or Standby Engine Mfr	GE	US MOTORS		10
Year Installed	1959	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	125		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ORFORDVILLE TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1976		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	94		10
Total capacity in gallons	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	6,558		130		6,428	1
M	D	6.000	22,893		600		22,293	2
A	D	8.000	269				269	3
M	D	8.000	6,652				6,652	4
P	D	8.000	0	730			730	5
M	D	10.000	3,350				3,350	6
M	D	12.000	1,059				1,059	7
Total Within Municipality			40,781	730	730	0	40,781	
Total Utility			40,781	730	730	0	40,781	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	293		7		286		1
M	0.750	109				109		2
M	1.000	81	7			88		3
M	1.500	1				1		4
M	2.000	5				5		5
Total Utility		489	7	7	0	489	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	615	108	76		647	81	1
1.000	7				7	0	2
1.500	4				4	0	3
2.000	5				5	0	4
3.000	2				2	0	5
Total:	633	108	76	0	665	81	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	423	33		9	1	181	647	1
1.000		6				1	7	2
1.500		3		1			4	3
2.000		1		4			5	4
3.000				1	1		2	5
Total:	423	43	0	15	2	182	665	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	66	3	3		66	2
Total Fire Hydrants	66	3	3	0	66	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	184
Number of distribution valves operated during year:	93

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SALARIES AND WAGES A/C #600
INCREASE IN HOURS CHARGED TO FUND FOR 1997 OVER 1996.

FUEL OR POWER PURCHASED FOR PUMPING A/C620
IN 1996, THE ELECTRIC COMPANY HAD PROBLEMS WITH ONE METER AND UTILITY
APPEARS TO HAVE BEEN UNDERCHARGED. 1997 AMOUNT IS MORE ACCURATE, ESPECIALLY
WITH NEW WELL ON LINE.

REPAIRS TO WATER PLANT A/C650
INCLUDES REPAIR OF MAJOR WATER MAIN BREAK IN 1997.

OUTSIDE SERVICES A/C 682
THE AMOUNT FOR 1997 IS MUCH LOWER THAN 1996. THE 1996 AMOUNT OF 14,021
INCLUDED 12,306 OF LEGAL FEES RELATED TO LAWSUIT SETTLED IN 1996.

EMPLOYEE PENSION AND BENEFITS A/C686
AS A MUCH LARGER AMOUNT OF WAGES CHARGED TO WATER UTILITY, A MUCH LARGER
PORTION OF THE FRINGE BENEFITS ARE ALSO CHARGED TO UTILITY.

Water Utility Plant in Service (Page W-08)

WELLS AND SPRINGS A/C314 AND ELECTRIC PUMPING EQUIPMENT A/C 325
THE UTILITY UPGRADED WELL #2 IN 1997 AND RETIRED WELL#1.

MAINS A/C343
ADDITIONS REPRESENT 730 FEET OF REPLACEMENT MAIN ON CHURCH STREET AND
RETIREMENT OF OLD MAIN.

Water Mains (Page W-15)

WATER MAIN EXTENSIONS WERE FINANCED BY FUNDS ON HAND. NO ASSESSMENTS WERE
MADE.
